

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>GUTHRIE CENTER</div> <div>CITY OF <u>GUTHRIE CENTER</u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16203900400000</div> <div>City Clerk</div> <div>102 N 1st St</div> <div>Guthrie Center IA 50115</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN</div> <div>COMPLETED,</div> <div>PLEASE</div> <div>RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		628,961		628,961	616,425
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		628,961		628,961	616,425
Delinquent property taxes		927		927	
TIF revenues		13,026		13,026	13,020
Other city taxes		160,060	0	160,060	152,988
Licenses and permits		3,865	0	3,865	3,695
Use of money and property		39,555	22,810	62,365	45,155
Intergovernmental		753,627	0	753,627	862,485
Charges for fees and service		48,768	1,739,967	1,788,735	1,838,685
Special assessments		0	0	0	
Miscellaneous		516,104	90,799	606,903	8,495
Other financing sources		198,228	12,625	210,853	62,500
Total revenues and other sources		2,363,121	1,866,201	4,229,322	3,603,448
Expenditures and Other Financing Uses					
Public safety		455,483	0	455,483	239,378
Public works		144,748	0	144,748	195,075
Health and social services		0	0	0	0
Culture and recreation		230,128	0	230,128	280,810
Community and economic development		101,249	0	101,249	403,889
General government		150,835	0	150,835	305,668
Debt service		148,890	0	148,890	148,890
Capital projects		771,079	0	771,079	752,585
Total governmental activities expenditures		2,002,412	0	2,002,412	2,326,295
Business type activities		0	1,711,000	1,711,000	1,885,625
Total ALL expenditures		2,002,412	1,711,000	3,713,412	4,211,920
Other financing uses, including transfers out		183,352	0	183,352	35,000
Total ALL expenditures/And other financing uses		2,185,764	1,711,000	3,896,764	4,246,920
Excess revenues and other sources over (Under) Expenditures/And other financing uses		177,357	155,201	332,558	-643,472
Beginning fund balance July 1, 2014		1,863,825	3,904,477	5,768,302	5,132,142
Ending fund balance June 30, 2015		2,041,182	4,059,678	6,100,860	4,488,670
<div>Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ 11,434 held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 975,000	Other long-term debt		\$ 0
Revenue debt		\$ 0	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 2,776,611
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone →	Area Code	Number	Extension
Signature of Mayor or other City official (Name and Title)			Date signed		
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF GUTHRIE CENTER						<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	Section A - TAXES											1				
2	Taxes levied on property	326,456	156,089		146,416			628,961			628,961	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	326,456	156,089		146,416	0		628,961		T01	628,961	4				
5	Delinquent property taxes	481	232		214			927		T01	927	5				
6	Total property tax	326,937	156,321		146,630	0	0	629,888			629,888	6				
7	TIF revenues			13,026				13,026		T01	13,026	7				
8	Other city taxes															
8	Utility tax replacement excise taxes	12,526	6,224		5,727			24,477		T15	24,477	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	10,730						10,730		T15	10,730	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax	80	39		36			155		T19	155	12				
13	Hotel/motel tax							0		T19	0	13				
14	Other local option taxes		124,698					124,698		T09	124,698	14				
15	TOTAL OTHER CITY TAXES	23,336	130,961	0	5,763	0	0	160,060	0		160,060	15				
16	Section B - LICENSES AND PERMITS	3,865						3,865		T29	3,865	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	6,413	1,136					7,549	16,397	U20	23,946	18				
19	Rents and royalties	22,629						22,629	6,413	U40	29,042	19				
20	Other miscellaneous use of money and property	9,377						9,377		U20	9,377	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	38,419	1,136	0	0	0	0	39,555	22,810		62,365	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants							0		B89	0	27				
28	Community development block grants	95,605				450,498		546,103		B50	546,103	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	95,605	0	0	0	450,498	0	546,103	0		546,103	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF GUTHRIE CENTER						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		163,149					163,149		C46	163,149	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants		1,872					1,872		C89	1,872	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	0	165,021	0	0	0	0	165,021	0		165,021	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	22,475						22,475			22,475	63				
64	Library service							0		D89	0	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service	20,028						20,028		D89	20,028	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	42,503	0	0	0	0	0	42,503	0		42,503	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	138,108	165,021	0	0	450,498	0	753,627	0		753,627	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	422,735	A91	422,735	73				
74	Sewer							0	229,896	A8Ø	229,896	74				
75	Electric							0		A92	0	75				
76	Gas							0	962,766	A93	962,766	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage							0	124,570	A81	124,570	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF GUTHRIE CENTER						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	753						753		A89	753	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges	582						582		A89	582	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	7,835						7,835		A03	7,835	98				
99	Library charges	1,930						1,930		A89	1,930	99				
100	Park, recreation, and cultural charges	35,689						35,689		A61	35,689	100				
101	Animal control charges	70						70		A89	70	101				
102	Other charges - Specify	1,909						1,909			1,909	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	48,768	0	0	0	0	0	48,768	1,739,967		1,788,735	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions		416,928			43,619		460,547		U99	460,547	108				
109	Deposits and sales/fuel tax refunds						210	210	344	U99	554	109				
110	Sale of property and merchandise	2,595	455					3,050		U11	3,050	110				
111	Fines	1,024						1,024	71,000	U30	72,024	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify	17,773	33,500					51,273	19,455		70,728	113				
114								0			0	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	21,392	450,883	0	0	43,619	210	516,104	90,799		606,903	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF GUTHRIE CENTER					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	600,825	904,322	13,026	152,393	494,117	210	2,164,893	1,853,576		4,018,469	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales		27,501					27,501		NR	27,501	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	57	10,000			160,670		170,727			170,727	127
128	Internal TIF loans and transfers in							0	12,625		12,625	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	57	37,501	0	0	160,670	0	198,228	12,625		210,853	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	600,882	941,823	13,026	152,393	654,787	210	2,363,121	1,866,201		4,229,322	132
133												133
134	Beginning fund balance July 1, 2014	987,799	632,058	196	41,213	149,849	52,710	1,863,825	3,904,477		5,768,302	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,588,681	1,573,881	13,222	193,606	804,636	52,920	4,226,946	5,770,678		9,997,624	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
147												147
148												148
149												149
150												150
151												151
152												152
153												153
154												154
155												155
156												156
157												157
158												158
159												159

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015					CITY OF GUTHRIE CENTER		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	117,371	41,041					158,412		E62	158,412	2
3	Purchase of land and equipment	2,770	4,713					7,483		G62	7,483	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	1,382						1,382		E89	1,382	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	36,278	2,584					38,862		E24	38,862	13
14	Purchase of land and equipment	1,579	3,900					5,479		G24	5,479	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment		243,865					243,865		G89	243,865	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	159,380	296,103	0	0	0	0	455,483			455,483	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF GUTHRIE CENTER		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		140,257					140,257		E44	140,257	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	4,491						4,491		E01	4,491	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	4,491	140,257	0	0	0	0	144,748			144,748	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF GUTHRIE CENTER							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF GUTHRIE CENTER						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	83,373	8,856					92,229		E52	92,229	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction	27,761	27,420					55,181		F52	55,181	124				
125	Museum, band, theater — Current operation							0		E61	0	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	3,973	285					4,258		E61	4,258	127				
128	Purchase of land and equipment							0		G61	0	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation	63,555	2,810					66,365		E61	66,365	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction		7,150					7,150		F61	7,150	132				
133	Cemetery — Current operation	4,480	465					4,945		E03	4,945	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium							0		E61	0	135				
136	Other culture and recreation							0		E61	0	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	183,142	46,986	0	0	0	0	230,128			230,128	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation							0		E89	0	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation	5,129	455					5,584		E89	5,584	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation							0		E50	0	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction	95,665						95,665		F50	95,665	147				
148	Planning and zoning — Current operation							0		E29	0	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation							0		E89	0	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates							0		E89	0	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	100,794	455	0	0	0	0	101,249			101,249	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF GUTHRIE CENTER						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation							0		E29	0	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation							0		E23	0	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	102,953	47,882					150,835		E89	150,835	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	102,953	47,882	0	0	0	0	150,835			150,835	176
177	Section G — DEBT SERVICE			0	148,890			148,890			148,890	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	148,890	0	0	148,890			148,890	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184						771,079		771,079			771,079	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	771,079	0	771,079			771,079	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	771,079	0	771,079			771,079	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	550,760	531,683	0	148,890	771,079	0	2,002,412			2,002,412	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF GUTHRIE CENTER					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								276,020	E91	276,020	198
199	Purchase of land and equipment								118,096	G91	118,096	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								165,899	E80	165,899	201
202	Purchase of land and equipment								28,397	G80	28,397	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation								907,786	E93	907,786	207
208	Purchase of land and equipment								111,814	G93	111,814	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								102,988	E81	102,988	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF GUTHRIE CENTER						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237				
238	Other business type — Current operation											238				
239	Purchase of land and equipment											239				
240	Construction											240				
241												241				
242	Enterprise Debt Service											242				
243	Enterprise Capital Projects											243				
244	Enterprise TIF Capital Projects											244				
245	Internal service funds — Specify											245				
246												246				
247												247				
248												248				
249												249				
250												250				
251	TOTAL BUSINESS TYPE ACTIVITIES	1,711,000										1,711,000	251			
252												252				
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	550,760	531,683	0	148,890	771,079	0	2,002,412	1,711,000		3,713,412	253				
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT										NE		254			
255	Regular transfers out	67,835	102,892					170,727			170,727	255				
256	Internal TIF loans/repayments and transfers out			12,625				12,625			12,625	256				
257								0			0	257				
258	TOTAL OTHER FINANCING USES	67,835	102,892	12,625	0	0	0	183,352	0		183,352	258				
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	618,595	634,575	12,625	148,890	771,079	0	2,185,764	1,711,000		3,896,764	259				
260												260				
261	Ending fund balance June 30, 2015:											261				
262	Governmental:											262				
263	Nonspendable		939,306	597			52,920	992,823			992,823	263				
264	Restricted				44,716			44,716			44,716	264				
265	Committed							0			0	265				
266	Assigned					33,557		33,557			33,557	266				
267	Unassigned	970,086						970,086			970,086	267				
268	Total Governmental	970,086	939,306	597	44,716	33,557	52,920	2,041,182			2,041,182	268				
269	Proprietary								4,059,678		4,059,678	269				
270	Total ending fund balance June 30, 2015	970,086	939,306	597	44,716	33,557	52,920	2,041,182	4,059,678		6,100,860	270				
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,588,681	1,573,881	13,222	193,606	804,636	52,920	4,226,946	5,770,678		9,997,624	271				
272												272				

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF GUTHRIE CENTER

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose

Amount paid to other local governments

Correction.....

M05 \$

Health.....

M32

Highways.....

M44

Transit subsidies.....

M94

Libraries.....

M52

Police protection.....

M62

Sewerage.....

M80

Sanitation.....

M81

All other.....

M89 \$

Purpose

Amount paid to State

Highways.....

L44 \$

All other.....

L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....

200 \$

586,503

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	189
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
10. GO Water Improvement	19U 325,000	29U	39U 105,000	49U 220,000	49U	49U	49U	189 5,810
11. GO Corporate Purpose	19U 780,000	29U	39U 25,000	49U 755,000	49U	49U	49U	189 12,080
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	1,105,000	0	130,000	975,000	0	0	0	17,890

B. Short-term debt

Outstanding as of JULY 1, 2014

61V \$

Outstanding as of JUNE 30, 2015

64V \$

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property</i> .	W01	W31	W61		
	\$	\$		6,112,294	6,112,294

REMARKS

V98